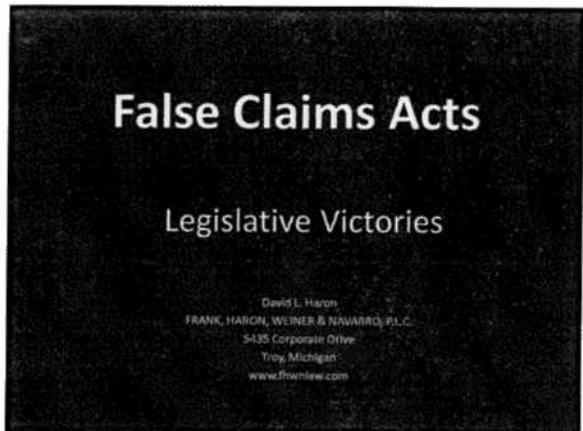


Submitted by DAVID HARON

2/11/2008



The Federal False Claims Act

- Since 1986, the False Claims Act has returned over \$20 billion to the U.S. Government, making it the most effective fraud-fighting tool we have.
 - The U.S. Government is getting back \$15 for every \$1 invested in health care investigations and prosecutions.
 - The structure of DoJ limits recoveries and fewer than 100 cases (of all types) are resolved every year.
 - States have begun to supplement the effort. Twenty-two states now have False Claims Act laws.

How a False Claims Act Works

- Allows whistleblowers to bring suits under seal in the name of the state (*qui tam* actions) against parties that have committed fraud against a state program.
 - Gives control of whistleblower suits to the Attorney General or to local prosecuting authorities
 - Provides for triple damages so the state is “made whole” for the costs of investigation, lost interest and whistleblower awards on top of what was taken by fraud.
 - Provides awards to whistleblowers of 15 to 30 percent, depending on circumstances (awards under the Federal FCA have averaged 17 percent)

Why Whistleblower Awards are Needed

- An insider is often the only person who both understands the fraud and has the evidence to support a fraud charge.
- Whistleblowers need incentives in order to overcome the certainty of losing employment and being black-balled in their profession.
- Whistleblower cases take time and put tremendous financial and emotional stress on Relators and their families.

Why False Claims Acts Are Effective

- Damages are tripled;
- Whistleblowers come forward with evidence that would otherwise remain secret;
- Whistleblower cases cannot be ignored or easily derailed;
- The Government is able to streamline and focus their investigations due the evidence of the whistleblower;
- The Government is the big financial winner getting, on average, 83 percent of total awards.

False Claims Act Math: A Case Example

- Assumption: The amount defrauded from the Government by the defendant is \$20 million.
- The case is adjudicated for triple damages of \$60 million.
- The whistleblower is awarded the national average of 17% of the settlement, or \$10.2 million, which is shared with his or her lawyer and upon which taxes are paid.
- The Government nets out \$50.8 million.

Benefits of a State False Claims Act

- A state FCA, if used, will recoup substantial amounts of money for the state.
- A state could require reinvesting recoveries in its fraud prevention programs.
- Once up and running, a state FCA will have a substantial deterrence effect on future fraud.
- A state FCA will level the playing field for honest providers.
- A state FCA will reveal weaknesses in administration and cost management.

Why Frivolous Lawsuits are Rare

- **A lawyer must take the case.** A False Claims Act lawyer will only take a case if he or she thinks it can be won and that means a substantial body of evidence must point to substantive fraud.
- **The case must present new information.** If the facts have previously been disclosed in a newspaper article, court proceeding, or other investigation, the case will be dismissed.
- **If a whistleblower brings a frivolous action,** the defendants are awarded reasonable attorneys' fees and expenses (and, under the proposed Michigan Act, the plaintiff is subject to a fine of up to \$10,000).

All Over the Country States Are Adopting False Claims Acts

The following 22 states, along with New York City and Chicago, have their own versions of the False Claims Act with certain provisions, enabling them to recover money at the state or municipal level.

- California
- Delaware
- District of Columbia
- Florida *
- Georgia *
- Hawaii (a)
- Illinois (a)
- Indiana
- Louisiana *
- Massachusetts (a)
- Michigan *
- Montana
- New Hampshire
- New Jersey
- New Mexico
- New York (a)
- Nevada (a)
- Oklahoma
- Rhode Island
- Tennessee * (a)
- Texas * (a)
- Virginia *(a)

Examples of State Recoveries

California	1998 BankAmerica improperly retained unclaimed municipal bonds \$187 million	2000
Toshiba	Knowingly sold defective computers \$30 million	
2001 Tutor-Saliba-Perini JV	Fraudulent billing during construction of Los Angeles Subway system \$31.9 million	
2003 Mandated Cost Systems Inc.	Submission of inflated and false bills \$3.4 million	
2005 Strategic Resource Solutions	Fraud involving the installation and monitoring of energy-efficient heating and cooling equipment in San Francisco schools \$49.1 million	
Florida	1996 CareFlorida Health Plan Inc. Submission of fraudulent Medicaid enrolments \$1.75 million	
Hawaii	2001 Bergen Brunswig Corp. Wrongfully recycled and repackaged unused drugs from nursing homes facilities \$4 million	
Texas	2003 Driscoll Children's Hospital and Foundation Filing fake expense reports, reporting inflated charity work, and engaging in kickbacks \$14.5 million	
2005 Roxane Laboratories (Boehringer Ingelheim Corp.) Marketing the spread by falsely reported their wholesale drug prices to the Medicaid program. \$10 million		

Why We Need a State False Claims Act

- The federal FCA produces only a handful of judgments and settlements a year, usually involving frauds of national scope.
- The federal FCA does not cover fraud against the states.
- The Department Of Justice simply does not have the resources to pursue all reports of fraud without assistance from state investigators.
- In order to pursue cases of fraud against the state, each state must enact its own False Claims Act.
- The False Claims Act is an important tool if Michigan is serious about stopping fraud, waste and abuse.

The False Claims Act Will Shine a Light on Fraud, Waste and Abuse



Submitted by David Haron



the 1986
**FALSE CLAIMS ACT
AMENDMENTS**

A Retrospective Look At Twenty Years of
Effective Fraud Fighting In America

During the Civil War, unscrupulous defense contractors drained the U.S. Treasury with impunity. President Abraham Lincoln responded by proposing the enactment of the False Claims Act (FCA) to unleash whistleblowers to help the government suppress fraud that was plaguing the Union Army. However, during World War II, Congress overreacted to an unfortunate situation where a False Claims Act suit was filed based entirely on the information in a government indictment. The amendments at that time had the unfortunate effect of disallowing the FCA at the very moment when government programs entered an era of major growth. Not surprisingly, without whistleblowers to unravel the inner workings of fraudulent schemes, federal law enforcement officials were overwhelmed and outmatched by a well-funded army of dishonest government contractors.



The FCA was revived, in 1986, after congressional hearings and GAO reports exposed rampant fraud in the defense procurement process (you will recall the stories of \$300 hammers and \$7200 coffee makers). Senator Charles Grassley and Congressman Howard Berman collaborated to push Amendments through Congress that President Ronald Reagan signed into law, re-enlisting whistleblowers in a national effort against fraud. Indeed, Congress's intent was to reinstate a "coordinated effort" between private citizens and the government, fighting side by side to effectively and to efficiently protect the U.S. Treasury, so as to "enhance the Government's ability to recover losses sustained through fraud against the Government."¹

This publication chronicles the Act's remarkable success over the last twenty years and highlights the pivotal role whistleblowers have played in recovering nearly \$17 billion in stolen funds.

¹ S.Rep. no. 345, at 1, U.S. Code Cong. & Adm. News 1986, 5266, 67.

INTRODUCTION

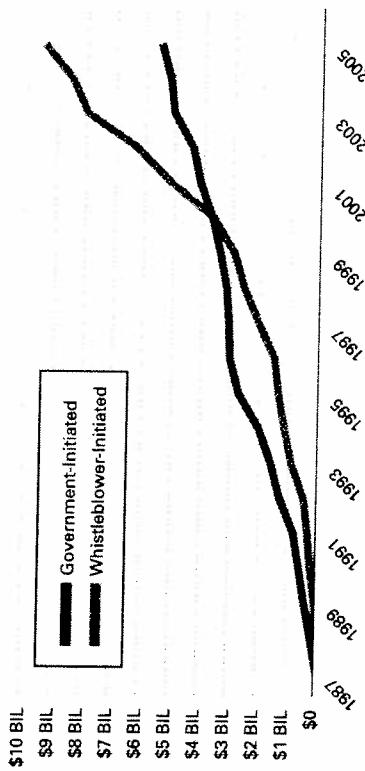
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HE SAVES
FOR WHOM HE SAVES
FOR MEMORY OF ABRAHAM LINCOLN
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THE SUCCESS OF THE 1986 FALSE CLAIMS ACT AMENDMENTS

The 1986 False Claims Act Amendments have been a success on many levels. The Department of Justice's statistics on FCA settlements (see appendix) reveal that the '86 Amendments ushered in a new era of fraud enforcement. The amount of fraud money recovered has risen dramatically and whistleblowers have become the primary source of successful FCA actions. The size of recoveries have increased significantly over time because of whistleblower suits and whistleblowers have greatly expanded the reach of the Act to protect the American tax dollar from fraud in many new arenas.

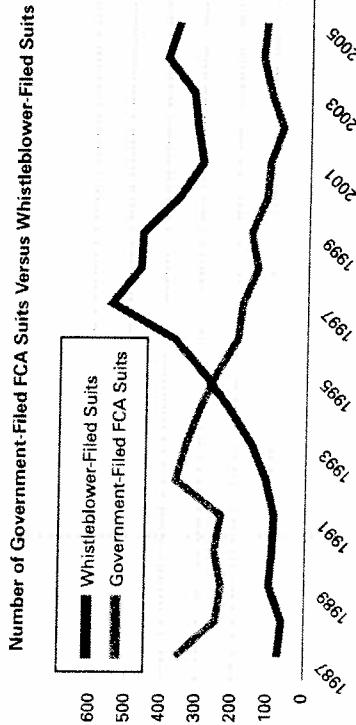
With government spending reaching all-time highs and with fraud oftentimes masked by seemingly innocuous business transactions, the last twenty years of fraud enforcement has been marked by a remarkable shift. Specifically, the U.S. Department of Justice has, over time, increasingly relied on whistleblowers to uncover and initiate cases against government contractors. Thus, in 1987, not a single stolen dollar was recovered through whistleblower-initiated suits; last year, however, over eighty percent of the money returned to the Federal government originated from such cases. As this graph depicts, the trend has pushed the amount recovered by whistleblowers to nearly \$10 billion.

Stolen Dollars Recovered in Government-Initiated FCA Suits
Versus Whistleblower-Initiated FCA Suits



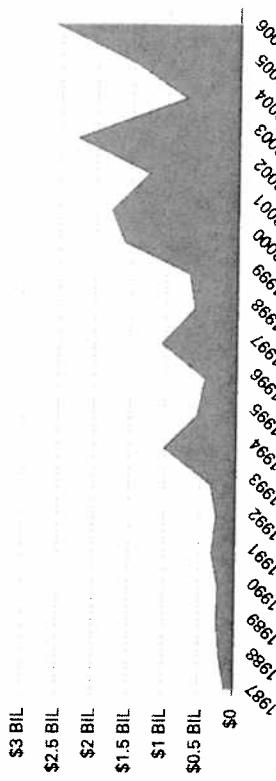
Last year, over 80% of the money returned to the federal government was from whistleblower-initiated FCA suits.

While the total number of new FCA actions has remained relatively constant (e.g., 427 in 1987, 513 in 1995, 494 in 2005), there has been a significant shift from government-filed suits to whistleblower-filed suits. Only 15% of all new FCA actions filed in 1987 were whistleblower suits. In 1995, this percentage rose to 54%. Last year, nearly 80% of all new FCA actions were filed by whistleblowers.



Even more impressive than the growing role of whistleblowers is the resulting efficiency whistleblowers have brought to the overall fraud enforcement system. In 1987-73 FCA settlements returned only \$87 million to the American treasury, or less than \$1.2 million per settlement. Last year, however, the federal government, in securing over \$1.4 billion in stolen funds, recouped close to \$14 million per settlement. In addition, the total yearly recoveries have dramatically increased, jumping from an average of \$368 million from 1987 to 1996, to an average of over \$1.25 billion from 1997 to 2005. 2006 promises to be the most successful year yet under the FCA, with recoveries exceeding \$2.6.

Total Amount of Yearly FCA Settlements



As detailed by a recent Taxpayers Against Fraud Education Fund study,² the federal government is not only seeing an increased return in individual FCA settlements, but is now realizing a remarkable \$15-to-\$1 return to the government for money spent investigating and prosecuting FCA whistleblower actions involving health care fraud. In fact, this study is the third update of an original 2001 study that showed a return of \$8 for every \$1 invested. Each subsequent study has shown an increased return on investment, climbing from \$8-to-\$1 to \$9-to-\$1 to \$15-to-\$1. In short, despite the "concern" defense industry opponents voiced that the 1986 FCA Amendments would "clog the system" with frivolous whistleblower suits, the Amendments have actually made fraud enforcement more cost effective and efficient. Indeed, to appreciate the true reach and impact of the 1986 FCA Amendments, one only needs to view the different companies represented on the "Top 25 FCA Settlements" list of the past twenty years.

² See Jack A. Myers, *Fighting Medicare Fraud: More Bang for the Buck* (July 2006), available at http://www.fauc.org/FCA_2006report.pdf.

THE EXPANSION OF FALSE CLAIMS ACT LEGISLATION

Thankfully for the public fisc, it appears that the trend of increased reliance on whistleblower-initiated cases is continuing and spreading. Several states and municipalities, recognizing the success of the federal False Claims Act, have passed their own versions of the Act. As depicted by the gold states on this map, state False Claims Acts have been enacted in traditionally Republican states such as Texas and Tennessee, to traditionally Democratic states like California and Massachusetts. When it comes to fighting fraud in America, both sides of the aisle have truly embraced False Claims legislation.

Company	Settlement Amount
1) Tenet Healthcare	\$800,000,000
2) HCA *	\$731,400,000
3) HCA *	\$631,000,000
4) Serono Group *	\$567,000,000
5) TAP Pharmaceuticals Products Inc. *	\$559,483,560
6) Abbott Labs *	\$400,000,000
7) Fresenius Medical Care of N. America *	\$385,000,000
8) SmithKline Beecham Clinical Labs (tie)	\$325,000,000
8) HealthSouth * (tie)	\$325,000,000
9) National Medical Enterprises *	\$324,200,000
10) Gambro Healthcare *	\$310,000,000
11) Schering Plough *	\$292,969,482
12) AstraZeneca *	\$266,127,844
13) Saint Barnabas Hospitals	\$265,000,000
14) Bayer Corp. *	\$257,200,000
15) First American Health Care Of Georgia	\$225,000,000
16) BankAmerica *	\$187,000,000
17) Laboratory Corporation of America *	\$182,000,000
18) Beverly Enterprises Inc. *	\$170,000,000
19) Pfizer/Warner Lambert *	\$152,000,000
20) United Technologies (tie)	\$150,000,000
21) GlaxoSmithKline	\$150,000,000
21) Blue Cross Blue Shield Illinois *	\$140,000,000
22) Caremark	\$137,500,000
23) Mario Gabelli & Lynch Interactive	\$130,000,000
24) King Pharmaceutical	\$124,000,000
25) Northrop Grumman	\$111,200,000



However, while the federal False Claims Act has been quite successful, a significant lack of success in fighting fraud has, until very recently, characterized the Medicaid program. A 2003 "Taxpayers Against Fraud" report revealed that only ten states' Medicaid fraud dollars were being recovered from Medicaid dollars. This difference derived from several problems, most of which have their root in the complications of the joint federal-state nature of the Medicaid program.

Recently, Congress sought to remedy this situation through section 603 of the Deficit Reduction Act of 2005, which incentivizes States to pass their own FCA, and to use them to go after Medicaid fraud dollars.¹ Hopefully all States will enact FCAs that comply with the requirements of the Deficit Reduction Act, solidifying effective fraud fighting in America.

* means certain fines were also levied. Amounts listed are only for Federal FCA settlements; additional state claims may also have been paid.

¹ See Andy Schneider, *Reducing Medicaid Fraud and the Potential of the False Claims Act* (June 2003), available at <http://www.fas.org/rl3000/pubs/rl3000.pdf>.
For additional information, see the "Medicaid Fraud Settlements" section of the FCA section of this report.
For an additional alternative, including a model state FCA and a table on how much more money each state will get back if they have a qualifying state FCA law, please visit <http://www.fas.org/rl3000/pubs/rl3000.pdf>.

THE ROLE OF TAXPAYERS AGAINST FRAUD IN PROTECTING THE ACT

Taxpayers Against Fraud and its sister organization, TAF Education Fund (TAF) were created to protect the False Claims Act from special interests bent on weakening the new law the first attacks came from the defense industry which sought weakening amendments from the Act in 1988 and 1990, and which then tried to get the courts to declare the False Claims Act unconstitutional. These attempts failed, thanks in part to a spirited defense put forth by friends and supporters of the FCA mobilized by Taxpayers Against Fraud.

In 1998, another attack against the FCA was launched, this time from the American Hospital Association. TAF joined with consumer and senior citizen groups to run full-page ads in Roll Call asking, "Remember when Congress used to be against fraud?" TAF pointed out that in 1997 alone prosecutors indicted 282 defendants for health fraud crimes and spent more than 4,000 civil cases while recovering more than \$1 billion for the U.S. treasury. That same year, the FBI and several other federal agencies served 35 warrants on the largest hospital chain in the world—an investigation that eventually recovered over \$2 billion.

In the end, the Hospital Association's credibility failed in the face of overwhelming evidence, and the False Claims Act was unsullied. Since then, TAF has worked to defend and expand the Act in courts, in the States and on Capitol Hill. Here is a brief look at some of TAF's efforts:

- TAF's research studies are quoted by The Wall Street Journal and The New York Times and have become well known among influential policy makers for highlighting the value of the FCA.

- TAF's amicus curiae briefs work to put individual cases within a larger context. One such brief was cited by the U.S. Supreme Court in their recent Relators and Banalis decision, which excluded Relators from that double taxation ruling.

- TAF worked with Senator Grassley and his staff to repeal the unfair double taxation of qui tam relator awards.

- TAF works to defend the FCA in Washington against both overt and covert attempts to weaken the law, while pushing for increased enforcement and procedural clarifications to speed FCA recoveries.

- TAF's web site, on-line newsletter, and False Claims Act & Qui Tam Quarterly Review are the leading

edge of False Claims Act information, with each communication vehicle addressing different audiences. In print and on the web, Taxpayers Against Fraud remains the most comprehensive source of FCA information.

- TAF acts as the hub for the qui tam relator's bar, providing an online forum for practice advice, and information sharing, message development, and continuing legal education through our annual conference and membership services.

- TAF is leading the push to get States to embrace their own False Claims Act laws, drafting model language and fighting off weakening amendments advanced by lobbyists for fraudsters.

- TAF is an active and trusted guide for prospective whistleblowers seeking to develop their own cases, find lawyers, and considering next steps. When a whistleblower is looking for guidance, TAF is often the first place they turn.

APPENDIX - Official U.S. Department of Justice Statistics - False Claims Act Settlements

SETTLEMENTS & JUDGEMENTS												RELATOR SHARE AWARDS					
FY	NEW MATTERS			SETTLEMENTS & JUDGEMENTS													
	Non Qui Tam	Qui Tam	Total	Where US Interfered	Where US Interfered and Qui Tam	Total	Where US Interfered and Qui Tam	Total	Where US Interfered and Qui Tam	Total	Where US Interfered and Qui Tam	Total	Where US Interfered and Qui Tam	Total	Where US Interfered and Qui Tam	Total	
1987	361	66	86,479,949	0	0	0	86,479,949	0	0	0	0	0	0	0	0	0	
1988	246	60	112,833,696	35,600,000	35,600,000	35,600,000	88,233,177	17,322,177	17,322,177	88,233,177	8,638	975	9,713	8,388	0	0	
1989	265	95	197,202,180	15,111,719	0	15,111,719	221,313,899	1,446,770	0	1,446,770	221,313,899	18,750	838	19,588	14,446,770	0	0
1990	249	95	193,293,587	40,483,367	75,000	40,558,367	233,179,734	1,446,770	0	1,446,770	233,179,734	6,590,366	506	6,596,366	0	0	0
1991	243	96	270,945,667	69,705,771	69,500	69,705,771	323,179,734	1,446,770	0	1,446,770	323,179,734	18,750	838	19,588	14,446,770	0	0
1992	243	96	196,882,282	14,993,477	99,456	14,993,477	221,356,193	24,196,668	0	24,196,668	221,356,193	18,750	838	19,588	14,446,668	0	0
1993	243	96	193,293,587	15,111,719	0	15,111,719	221,313,899	1,446,770	0	1,446,770	221,313,899	6,590,366	506	6,596,366	0	0	0
1994	222	222	76,181,897	27,946,646	0	27,946,646	103,128,523	1,446,770	0	1,446,770	103,128,523	6,590,366	506	6,596,366	0	0	0
1995	226	277	279,525,866	24,545,627	18,200,200	24,726,827	326,799,666	46,475,379	517,238	70,112,719	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0
1996	263	277	247,352,721	12,465,627	10,181,200	12,472,265	326,799,666	46,475,379	517,238	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
1997	186	277	488,649,359	62,266,381	7,136,144	62,282,525	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
1998	119	470	151,885,794	42,282,110	29,225,385	42,282,025	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
1999	111	481	196,113,009	45,262,984	42,280,975	45,262,984	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2000	96	367	196,113,009	45,262,984	42,280,975	45,262,984	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2001	88	369	494,986,974	117,659,240	11,751,047	117,659,240	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2002	63	320	111,333,507	55,666,023	55,602	55,666,023	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2003	93	324	703,003,388	14,429,006	10,008,978	14,429,006	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2004	113	415	115,666,023	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2005	100	394	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2006	113	416	111,333,507	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2007	83	320	111,333,507	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2008	88	320	111,333,507	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2009	96	324	111,333,507	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2010	100	394	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2011	120	394	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2012	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2013	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2014	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2015	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2016	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2017	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2018	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2019	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2020	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2021	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2022	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2023	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2024	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2025	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2026	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2027	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2028	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2029	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2030	66	324	126,993,853	55,602	55,602	55,602	1,088,351,848	65,938,97	22,193,593	326,799,666	30,898,97	26,492,617	517,238	70,112,719	0	0	
2031	66	324	126,993,853	55,602	5												

Logo and contact info on back cover?